



IS&E Division Annual Report: Strategic and Operational Data

FY 2000 - 01



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CONTENTS

Page

PART 1- IS&E DIVISION OVERVIEW

Our Mission	2
Strategic Business Plan.....	3
Selected Accomplishments for FY 2000-01	5
Organization Chart.....	6
IS&E Division Organization.....	7

APPENDIX A: TAX DESCRIPTIONS AND DETAILED TABLES 8

Tax Descriptions	
Tax Collections by Tax Type - Table 1	
Tax Collection Detail by Tax and Payment Type - Table 2	
Estimated Use Tax Collections - Table 3	
Administrative Costs - Table 4	
Delinquent Taxes - Table 5	
Documents Filed, Registered Accounts & Taxpayers - Table 6	
Refunds Issued – Table 7	
Setoff Programs - Table 8	
Refunds Claims Denied - Table 9	
Taxpayer Assistance - Table 10	

IS&E Division Mission



Division of Income, Sales, and Excise Tax

Our Mission

The Income, Sales, and Excise Tax Division administers Wisconsin's tax laws by providing excellent service, encouraging voluntary compliance, identifying and addressing noncompliance, and promoting fairness and equity in tax administration.

IS&E Division Strategic Business Plan

Division Goals:

1. Implement Good Tax Policy

- Lead and participate in the national effort at developing a Streamlined Sales Tax System for the 21st Century.
- Identify additional businesses with nexus in Wisconsin that are not filing.
- Increase simplified use tax reporting and auditing procedures for corporations with a direct pay permit.
- Increase discovery projects.
- Use STAX audit selection software and Data Warehouse to better select audit candidates.
- Develop a new excise tax system for motor vehicle fuel, cigarettes and liquor taxes.
- Maintain delinquent tax collections of at least 1.3% of the delinquent roll per month.
- Improve compliance with sales tax laws at temporary events.
- Improve refund interception collections for state agencies, counties and municipalities.
- Work with Native American tribes to improve tax compliance.

2. Provide Good Customer Service

- Plan for and implement an Integrated Tax System.
- Improve adjustment notices to reduce taxpayer inquiries and improve customer service.
- Analyze results from all customer and tax practitioner satisfaction surveys to determine how we can improve customer satisfaction.
- Maintain or increase the number of fully agreed field audit actions.
- Maintain or decrease the number of appeals that are sent to the Resolution Unit.
- Continue to improve customer service.

3. Operate Efficiently

- Plan for and implement an Integrated Tax System.
- Maintain and enhance a fully functional delinquent tax collection system.
- Reduce time required to complete field audits.
- Reduce the cycle time to adjust delinquent estimated assessments.
- Maintain and enhance a fully functional office audit system, including automating receipt of federal and customs data.
- Benchmark ourselves to other states, identify best practices, and identify ways to improve.
- Plan for an on-line program and activity reporting system

4. Maintain a Good Work Environment

- Continue the upward feedback surveys to managers on an annual basis.
- Ensure that employees and managers are trained in the applications developed for the Integrated Tax System.
- Plan for changes in work force.
- Evaluate employee recognition and communication.

IS&E Division Selected Accomplishments for FY 2000-01

- Participated in the planning and development of the Integrated Tax System.
- Enacted Streamlined Sales Tax System model legislation.
- Produced \$4.9 million in additional revenue from the Data Warehouse.
- Reengineered homestead credit process including electronic filing.
- Obtained funding and initiated new motor vehicle fuel tax system, expandable to other excise taxes.
- Implemented new collection methods: Treasury Offset Program, predictive dialer, credit card payments, etc.
- Established presence at temporary events.
- Developed and implemented new Form ST-12, Sales and Use Tax form.
- Provided new work environments in Madison, Green Bay and Waukehsa.
- Established employee recognition days.

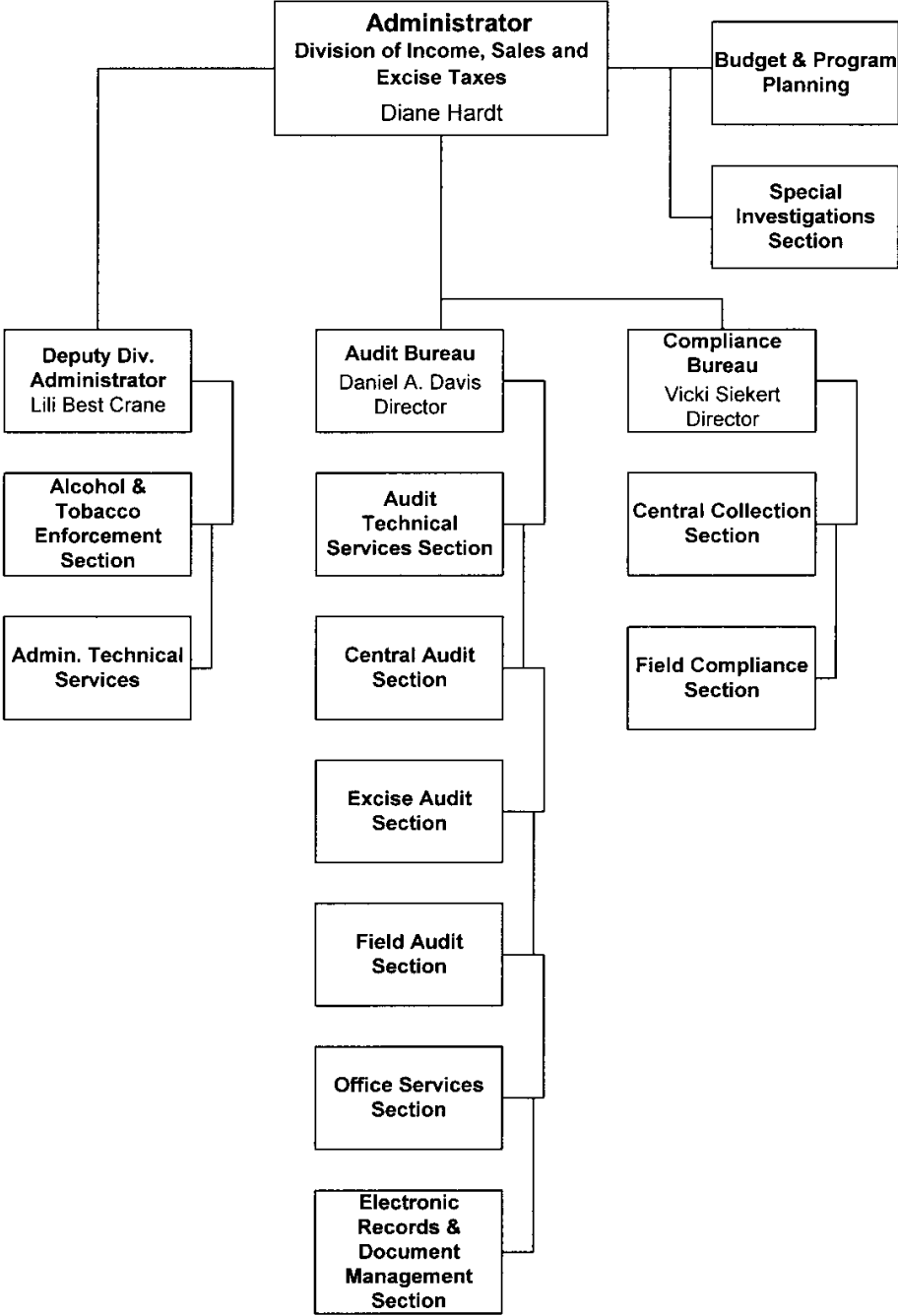
Audit

- Collected over \$2 million with STAX (State Tax Automated Compliance System) audit selection software.
- Expanded use of sampling.
- Piloted simplified use tax reporting.
- Conducted more self audits.
- Used data warehouse to better select audits, and collected \$4.9 million.

Compliance

- Implemented predictive dialer system.
- Implemented DTS functionality to support automatic withdrawal of installment agreement payments.
- Expanded the number of accounts and amount of dollars referred to collection agencies under the traditional method.
- Improved the process for posting credit memos (reduced from 50 to 40 days).
- Implemented Treasury Offset Program - collected \$1.65 million from interception of federal tax refunds for state tax debts.

IS&E Division Organization Chart



IS&E Division Organization

The Income, Sales, and Excise Tax Division (IS&E) has approximately 590 permanent employees. Employees of the division are located in Appleton, Eau Claire, Madison, Milwaukee, and branch offices in 23 other cities throughout Wisconsin. There are also offices in Chicago, New York, and Minneapolis. The division is comprised of two bureaus and an administrative staff.

ADMINISTRATION

The primary responsibility of the office of the Administrator is to provide leadership and coordination of the activities of the division. This office sets policy for the administration of the tax laws. The *administrative staff* monitors the operating budget, provides leadership in the area of quality improvement, directs information technology activities, and provides space management. The *Technical Services Section* provides research assistance, directs legislative and rule-making activity, and designs tax returns and publications. *Special Investigations* assists in the prosecution of criminal violations of state tax laws, and locates non-filers. The *Alcohol & Tobacco Enforcement Section* enforces state laws and regulations pertaining to cigarettes, tobacco products, and alcohol beverages.

AUDIT

The Audit Bureau encourages taxpayer compliance through office and field audits and by issuing assessments and refunds as appropriate. The Audit Bureau shares responsibility with the Compliance Bureau for taxpayer assistance. The *Central Audit Section* office audits returns, conducts non-filer programs, facilitates self-audits, and provides telephone and over-the-counter taxpayer assistance. The *Field Audit* and *Excise Audit Sections* audit tax records of businesses, from sole proprietorships to international corporations. Field audits are performed within Wisconsin, and throughout the United States.

COMPLIANCE

The Compliance Bureau is responsible for collecting delinquent taxes, and state agency debts. The Bureau shares responsibility with the Audit Bureau for taxpayer assistance. The *Central Collection Section* contacts new delinquent accounts by telephone and letter, and intercepts refunds to offset debts. The *Field Compliance Section* collects delinquent taxes through personal contact with taxpayers, obtains returns from nonfilers, and assists taxpayers.

APPENDIX A:

TAX DESCRIPTIONS AND DETAILED TABLES

Tax Descriptions

The Income, Sales, and Excise Tax Division is responsible for administering the following taxes:

INDIVIDUAL INCOME TAX

Wisconsin's individual income tax, enacted in 1911, is the oldest income tax law in the nation, preceding the federal law by two years. There have been a number of important changes to the individual income tax over the years. In 1962, payroll withholding and quarterly declarations were introduced to create a pay-as-you-go tax system. In 1965, the law was changed to conform to the Wisconsin income tax to the federal individual income tax. Wisconsin taxable income is based on federal adjusted gross income, with modifications, and less the Wisconsin standard deduction. The top tax rate is 6.75%. Several credits may be deducted from the initial tax, including: Wisconsin itemized deduction credit, married couple credit, school property tax credit, and working families credit.

CORPORATE INCOME AND FRANCHISE TAX

There are actually two state taxes on corporations. The corporate income tax, imposed since 1911, is a tax on the net income of corporations doing business in the state. The corporate franchise tax, imposed since 1965, is a tax on the privilege of doing business in the state. The distinction between the two taxes relates primarily to the restrictions under federal law on the types of income that states can tax with an income tax (e.g., interest from U.S. obligations). Corporations pay one or the other of these taxes; the majority pay the franchise tax. In 1987, a law change federalized the determination of net taxable income for the corporate income and franchise taxes. Corporate taxpayers are subject to tax on the Wisconsin apportioned share of their federal net taxable income, with some adjustments. There is a flat tax rate of 7.9%.

RECYCLING SURCHARGE

Legislation during 1991 established a temporary recycling surcharge equal to 5.5% of the gross tax liability of corporations, and 0.4345% of the net business income of all non-farm sole proprietorships, partnerships, and tax-option corporations. 1998 legislation cut tax rates by half: 2.75% of the gross tax liability of corporations, and 0.2173% of the net business income. Legislation effective for 2000 replaced the temporary recycling surcharge with a permanent surcharge for corporations, individuals, estates, trusts and partnerships engaged in a trade or business that have \$4,000,000 or more in gross receipts. (more than \$1,000,000 for individuals, estates, trusts and partnerships engaged in farming, who are subject to a \$25 surcharge.) The new surcharge rates are 3% of the gross tax liability of corporations except tax-option corporations which are subject to a surcharge of 0.2% of net income and 0.2% of the net business income of all non-farm

sole proprietorships, estates, trusts and partnerships. The minimum (\$25.00) and maximum (\$9800) amount of surcharge remained the same. Revenues from the recycling surcharge are used to fund local government recycling and solid waste management programs, and private business efforts to develop recycled products or markets related to these products.

STATE SALES AND USE TAX

Wisconsin's first sales tax was a 3% selective sales and use tax effective in 1962. In 1969, a general sales and use tax came into effect. Currently, a 5% sales tax is imposed upon gross receipts from the sale, lease or rental of all tangible personal property, unless specifically exempt, and specified services. Where sales tax is not paid, a 5% use tax is imposed on the storage, use, or other consumption in Wisconsin of these same items. Taxable services include: the furnishing of hotel rooms; admissions to entertainment events; telecommunications services; dry cleaning; photographic services; parking; printing; the repair, cleaning and maintenance of tangible personal property; cable television services; and landscaping.

There are many exemptions from the sales and use tax. Examples of exemptions are: food and beverages for off-premise human consumption, prescription medicines, newspapers, farm machinery, and tangible personal property consumed in manufacturing.

LOCAL SALES AND USE TAXES

County sales and use tax. A county may levy a sales and use tax of 0.5%. The tax applies to the same items and services taxed by the state sales and use tax. As of April 11, 2002, 56 counties adopted a tax, which the state collects and administers for them.

Stadium sales and use tax. The stadium tax was created for the purpose of assisting in the development of a professional baseball park in Wisconsin. The tax rate is 0.1%, imposed on the sale of and the storage, use, or consumption of tangible personal property and taxable services in five Wisconsin counties which make up the "stadium district."

Football stadium tax. The football stadium tax was created for the purpose of assisting the development of professional football stadium facilities in Wisconsin. Beginning November 1, 2000, there is a 0.5% football stadium tax on the sale of and storage, use or consumption of tangible personal property and taxable services in Brown County.

Local exposition district taxes. The city of Milwaukee has established a Local Exposition District in order to finance an exposition center. The following taxes are imposed within municipalities located wholly or partially in Milwaukee county: 0.25% food and beverage tax; 3% car rental tax; 2% room tax; and 7% additional room tax in the city of Milwaukee.

Premier resort area tax. A political subdivision may become a “premier resort area” if at least 40% of the equalized assessed value of its taxable property is used by tourism-related retailers. The premier resort area tax is 0.5% of the gross receipts from the sale, lease or rental of goods or services that are: (a) made within the premier resort area, (b) taxable under the general sales and use tax laws, and (c) made by tourism businesses. The proceeds of the tax are used for infrastructure within the premier resort area. Currently, there are two premier resort areas: the City of Wisconsin Dells and the Village of Lake Delton.

ESTATE TAX

A new provision was added to the Wisconsin Statutes for deaths occurring from October 1, 2002, through December 31, 2007. The federal credit for state death taxes and the federal estate tax for death occurring between those dates will be computed under the federal estate tax law in effect on December 31, 2000. For deaths occurring after October 1, 2007, the federal credit for state death taxes and the federal estate tax will be computed under the federal estate tax law in effect on the date of the decedent’s death.

MOTOR VEHICLE, AVIATION, AND ALTERNATE FUEL TAXES

Motor vehicle fuel means gasoline and diesel fuel. Licensed motor vehicle fuel suppliers pay the tax based on their withdrawals from a pipeline terminal. The tax is then passed through the distribution chain to the end consumer. Effective April 1, 2001, the excise tax is 27.3¢ per gallon.

The tax on aviation fuel (used to propel an aircraft) is 6¢ per gallon. Alternate fuel is all combustible gases and liquids, other than motor vehicle fuel or aviation fuel, used to propel a motor vehicle. Effective April 1, 2001, the tax on alternate fuel is: 20¢ per gallon (LPG-liquefied petroleum gas) and 21.8¢ per gallon (CNG—compressed natural gas).

LIQUOR, WINE, AND BEER TAXES

The distilled spirits, wine, and beer taxes are occupational taxes paid by (a) the Wisconsin wholesaler who imports the beverage from a foreign country, (b) the out-of-state shipper who ships the beverage into Wisconsin, or (c) the Wisconsin distillery, winery, or brewery. The distilled spirits tax is 85.86¢ per liter. The wine tax is either 6.605¢ per liter for wine that is 14% or less alcohol, or 11.89¢ per liter for wine that is more than 14% alcohol. The beer tax is \$2.00 per a 31 gallon barrel.

CIGARETTE AND TOBACCO PRODUCTS TAXES

The cigarette tax is paid by distributors who purchase tax stamps from the Department of Revenue, which they apply to each pack of cigarettes. The tax is then passed through the distribution chain to the end consumer. The tax on a 20-pack was raised to 77¢ on October 1, 2001. Tobacco products are cigars, cheroots, snuff, chewing tobacco, and other forms of tobacco prepared for chewing or smoking in a pipe. A 20% excise tax is imposed on the manufacturer’s list price of these products and paid by the manufacturer, shipper, or distributor.

CONTROLLED SUBSTANCES TAX

The controlled substances, or “drug tax”, is an occupational tax on persons who possess amounts of controlled substances in excess of certain thresholds. The tax will generally apply only to dealers of controlled substances. Dealers pay the tax by purchasing tax stamps that serve as evidence that the tax has been paid. Dealers who fail to comply with the tax and are found to be in possession of controlled substances are assessed a penalty equal to 100% of the amount of tax due in addition to the tax.

FEES

The Income, Sales, and Excise Tax Division collects the following fees:

The *business tax registration fee* is charged for obtaining or renewing a business tax registration certificate. The certificate is required for persons who hold tax-related permits and licenses. The *delinquent account fee* is assessed on taxpayers who owe delinquent taxes, interest and penalties. *Dry cleaning fees* are required to be paid by persons operating dry cleaning facilities, or by persons selling or possessing dry cleaning solvents. A 3% *rental vehicle fee* is imposed on the short-term rental of certain vehicles, for a period of 30 days or less by businesses primarily engaged in the short-term rental of vehicles. A 5% fee is imposed on providing limousine service. The *petroleum inspection fee* funds the Petroleum Environmental Cleanup Fund Award Program, petroleum tank and inspection programs, and clean air and environmental programs in Wisconsin.

TABLE 1
TAX COLLECTIONS BY TAX TYPE
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
TOTAL COLLECTIONS						
Individual income tax	\$4,157,444	\$4,544,739	\$5,047,324	\$5,162,239	\$5,962,010	\$5,156,565
Corporation income/franchise tax	636,010	643,822	627,024	635,203	644,625	537,159
State sales/use tax	2,704,226	2,864,373	3,047,406	3,284,695	3,501,659	3,609,895
Gift tax ¹	211	160	65	78	0	4
Estate / Inheritance tax ¹	45,391	50,665	80,046	116,820	133,261	77,080
Beverage taxes	40,017	40,554	42,005	42,119	44,132	44,912
Cigarette / Tobacco products taxes ²	205,351	213,348	257,096	266,818	257,896	254,868
Homestead & misc. credit recovery ³	213	7	6,884	270	95	173
Controlled substance tax ⁴	168	153	55	33	18	9
TOTAL - GENERAL FUND TAXES	\$7,789,031	\$8,357,822	\$9,107,906	\$9,508,274	\$10,543,697	\$9,680,667
Motor, spec., alt., & gen. aviation fuel tax	\$679,124	\$697,378	\$747,137	\$798,693	\$811,055	\$824,906
Recycling surcharge ⁵	41,578	51,479	53,615	35,755	9,614	26,331
County sales/use tax	150,501	160,410	175,230	185,541	212,499	221,650
Baseball Stadium sales/use tax	6,372	17,191	18,333	20,734	21,935	22,505
Football Stadium sales/use tax ⁶	---	---	---	---	---	7,181
Local exposition district tax	9,858	10,776	11,073	13,352	12,824	14,187
Business tax registration fee	0	67	1,013	1,998	1,504	1,808
Delinquent tax collection fee	8,848	9,497	9,449	9,953	11,274	10,685
Petroleum inspection fee	52,004	105,736	103,842	110,953	110,864	111,595
Endangered resources donation	621	566	547	640	610	703
TOTAL COLLECTIONS	\$8,737,937	\$9,410,921	\$10,228,145	\$10,685,893	\$11,735,874	\$10,922,219

ADDITIONAL COLLECTIONS INCLUDED IN TOTAL COLLECTIONS

Individual income tax	\$46,986	\$51,836	\$59,599	\$52,290	\$51,549	\$66,474
Corporation income/franchise tax	25,226	29,257	51,652	39,797	37,448	34,283
Sales/use tax	73,995	58,009	69,566	62,844	79,853	70,186
Gift tax ¹	207	114	44	74	0	0
Estate / Inheritance tax ¹	1,029	1,337	3,465	6,905	8,130	2,039
Excise taxes ⁷	2,956	2,171	1,363	6,884	1,941	4,337
Recycling surcharge	812	958	1,386	1,246	549	342
Local exposition district tax	357	617	306	435	437	441
Homestead & misc. credit recovery ³	213	7	6,884	270	95	173
TOTAL ADDITIONAL COLLECTIONS	\$151,780	\$144,304	\$194,265	\$170,743	\$180,003	\$178,277

TABLE 1 - CONTINUED
TAX COLLECTIONS BY TAX TYPE
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
DELINQUENT COLLECTIONS INCLUDED IN TOTAL COLLECTIONS						
Individual income tax	\$42,084	\$43,934	\$48,397	\$46,586	\$56,670	\$63,323
Corporation income/franchise tax	3,841	3,611	3,696	3,127	3,592	3,954
Sales/use tax	26,924	26,606	27,938	26,437	31,476	35,314
Gift tax ¹	0	4	4	0	0	0
Estate / Inheritance tax ¹	83	50	81	14	50	3
Excise taxes ⁷	351	229	341	154	207	130
Temporary recycling surcharge	195	254	227	196	250	146
Local exposition district tax	60	238	125	137	155	169
Business tax registration fee	0	39	16	28	31	153
Delinquent tax collection fee	8,848	9,497	9,449	9,953	11,274	10,685
TOTAL DELINQUENT COLLECTIONS	\$82,385	\$84,462	\$90,275	\$86,632	\$103,705	\$113,876
DELINQUENT COLLECTIONS NOT INCLUDED IN TOTAL COLLECTIONS ⁸						
Real estate transfer fee	\$132	\$105	\$84	\$190	\$91	\$66
Utility tax	482	952	560	385	610	394
Manufacturing penalty	103	156	109	113	165	153
TOTAL DELINQUENT COLLECTIONS NOT INCLUDED IN TOTAL COLLECTIONS	\$717	\$1,213	\$753	\$688	\$867	\$613
TOTAL DELINQUENT COLLECTIONS ⁹	\$83,102	\$85,675	\$91,028	\$87,320	\$104,571	\$114,489
TOTAL ENFORCEMENT COLLECTIONS	\$234,882	\$229,979	\$285,293	\$258,063	\$284,574	\$292,766

1. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.
2. Cigarette tax increased to \$0.38 on May 1, 1992; to \$0.44 on September 1, 1995; to \$0.59 on November 1, 1997; and to \$0.77 on October 1, 2001. 70% of cigarette taxes are refunded to Native American tribes if sold on Native American land.
3. A new system was implemented in 1994-95 to detect erroneous credits before refund checks are issued. The increase in this GPR account in 1997-98 was the result of transferring \$6.8 million from the county sales tax holding account that had accumulated over a number of years.
4. Controlled substance tax ---During the Fiscal Years 1990-1999, drug tax collections, including drug tax stamp sales, totaled \$1,184,429, of that amount refunds totaling \$861,466 were returned to 75 law enforcement agencies throughout the state that were involved in the drug tax arrests that led to subsequent collections of drug tax assessments.
5. Temporary Recycling Surcharge expired in 1999. Permanent Recycling Surcharge enacted in 2000.
6. Football Stadium Sales/Use Tax effective 11/01/00.
7. Excise taxes include beverage, cigarette, tobacco products, and fuel taxes. The point of taxing motor vehicle fuel was moved to the terminal level effective 4/1/94, in 1993 Wisconsin Act 16.
8. Delinquent amounts for these three taxes administered by State and Local Finance Division are collected by IS&E's Compliance Bureau.
9. Total delinquent collections included in total collections does not include refunds.

Source: Revenue Accounting Section, Tax Processing Bureau, Compliance Bureau.

TABLE 2
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
INDIVIDUAL INCOME TAX						
Withholding (initial)	\$3,739,225	\$4,005,264	\$4,307,798	\$4,640,992	\$5,109,008	\$4,886,310
Estimated tax (initial)	636,280	731,547	855,884	921,051	977,568	976,489
Paid with return (income & fiduciary)	207,947	239,722	290,658	266,316	369,048	260,412
Additional (income, fiduciary & withhldg.)	46,986	51,836	59,599	52,290	51,549	66,474
Delinquent (income, fiduciary & withhldg.)	42,084	43,934	48,397	46,586	56,670	63,323
Total collections	\$4,672,521	\$5,072,302	\$5,562,337	\$5,927,236	\$6,563,844	\$6,253,008
Less refunds ^{1,7}	(714,198)	(708,198)	(688,647)	(930,534)	(774,687)	(1,285,464)
Less endangered resources donation	(621)	(566)	(547)	(640)	(595)	(703)
Net collections	\$3,957,702	\$4,363,538	\$4,873,143	\$4,996,063	\$5,788,562	\$4,966,841
Add-back of "appropriation" tax credits						
Homestead credit	\$96,324	\$86,769	\$79,817	\$77,181	\$79,956	\$99,569
Farmland Preservation credit	28,122	22,329	19,648	17,765	18,181	17,071
Farmland tax relief credit	14,772	12,438	10,650	10,845	15,513	11,265
Earned income credit	59,925	59,506	64,042	60,376	59,798	61,819
Development zone-jobs credit ²	508	63	0	0	0	0
Development zone-sales credit ²	91	96	25	9	0	0
Total tax credit add-backs	\$199,742	\$181,201	\$174,182	\$166,176	\$173,449	\$189,724
TOTAL COLLECTIONS/ADD-BACKS	\$4,157,444	\$4,544,739	\$5,047,324	\$5,162,239	\$5,962,010	\$5,156,565
CORPORATION FRANCHISE/INCOME TAX						
Estimated tax (all initial)	\$647,891	\$660,979	\$646,378	\$667,513	\$683,016	\$579,371
Paid with return	34,188	29,980	30,849	37,932	42,597	37,350
Additional	25,226	29,257	51,652	39,797	37,448	34,283
Delinquent	3,841	3,611	3,696	3,127	3,592	3,954
Total collections	\$711,145	\$723,826	\$732,575	\$748,368	\$766,653	\$654,958
Less refunds	(76,666)	(81,786)	(107,462)	(114,118)	(122,850)	(118,569)
Net collections	\$634,479	\$642,041	\$625,112	\$634,250	\$643,803	\$536,389
Add-back of "appropriation" tax credits						
Farmland Preservation credit	\$280	\$344	\$347	\$343	\$316	\$287
Farmland tax relief credit	369	501	469	374	506	483
Development zone-jobs credit ²	679	649	571	90	0	0
Development zone-sales credit ²	203	286	524	146	0	0
Total tax credit add-backs	\$1,531	\$1,781	\$1,912	\$953	\$822	\$770
TOTAL COLLECTIONS/ADD-BACKS	\$636,010	\$643,822	\$627,024	\$635,203	\$644,625	\$537,159

TABLE 2-CONTINUED
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
STATE SALES/USE TAX						
Initial	\$2,613,859	\$2,792,865	\$2,970,693	\$3,210,263	\$3,409,688	\$3,523,430
Additional ³	73,995	58,009	69,566	62,844	79,853	70,186
Delinquent	26,924	26,606	27,938	26,437	31,476	35,314
Total collections	\$2,714,777	\$2,877,480	\$3,068,197	\$3,299,544	\$3,521,017	\$3,628,930
Less refunds	(10,551)	(13,107)	(20,791)	(14,849)	(19,358)	(19,035)
NET COLLECTIONS	\$2,704,226	\$2,864,373	\$3,047,406	\$3,284,695	\$3,501,659	\$3,609,895
GIFT TAX						
Paid with return ⁴	\$12	\$42	\$17	\$4	\$0	\$4
Additional	207	114	44	74	0	0
Delinquent	0	4	4	0	0	0
Total collections	219	160	65	78	0	4
Less refunds	(8)	0	0	0	0	0
NET COLLECTIONS	\$211	\$160	\$65	\$78	\$0	\$4
ESTATE / INHERITANCE TAX						
Initial ⁴	\$45,170	\$51,401	\$78,716	\$111,790	\$128,337	\$76,383
Additional	1,029	1,337	3,465	6,905	8,130	2,039
Delinquent	83	50	81	14	50	3
Total collections	46,282	52,788	82,262	118,708	136,517	78,424
Less refunds	(891)	(2,123)	(2,217)	(1,888)	(3,256)	(1,344)
NET COLLECTIONS	\$45,391	\$50,665	\$80,046	\$116,820	\$133,261	\$77,080
BEVERAGE TAX						
Beer (initial)	\$9,184	\$9,107	\$9,257	\$9,157	\$9,389	\$9,357
Liquor (initial)	28,682	29,212	30,487	30,693	32,328	33,099
Wine (initial)	2,047	2,100	2,219	2,228	2,353	2,373
Additional	103	136	41	41	62	83
Delinquent	0	0	0	0	0	0
TOTAL COLLECTIONS	\$40,017	\$40,554	\$42,005	\$42,119	\$44,132	\$44,912
CIGARETTE & TOBACCO PRODUCTS TAX						
Cigarette (initial) ⁵	\$197,252	\$203,818	\$247,386	\$256,255	\$246,829	\$241,665
Tobacco products (initial)	7,325	8,621	9,258	9,299	10,190	11,056
Additional	767	902	442	1,258	845	2,095
Delinquent	6	7	10	5	32	51
TOTAL COLLECTIONS	\$205,351	\$213,348	\$257,096	\$266,818	\$257,896	\$254,868

TABLE 2 - CONTINUED
TAX COLLECTION DETAIL BY TAX AND PAYMENT TYPE
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
MOTOR, GENERAL AVIATION & ALTERNATE FUEL TAX						
Initial motor vehicle fuel tax	\$694,370	\$716,864	\$759,759	\$813,957	\$831,275	\$849,552
Additional motor vehicle fuel tax	2,077	5,203	868	5,571	1,006	2,154
Delinquent motor vehicle fuel tax	137	150	182	96	145	68
Total collections	\$696,584	\$722,217	\$760,809	\$819,623	\$832,426	\$851,774
Less refunds	(20,219)	(23,409)	(16,533)	(23,342)	(23,772)	(29,084)
Net motor vehicle fuel tax collections	<u>\$676,365</u>	<u>\$698,808</u>	<u>\$744,276</u>	<u>\$796,282</u>	<u>\$808,654</u>	<u>\$822,690</u>
Initial general aviation fuel tax	\$999	\$1,073	\$1,463	\$1,337	\$1,274	\$1,247
Additional general aviation fuel tax	7	8	9	13	8	4
Delinquent general aviation fuel tax	3	0	4	5	1	0
Total general aviation fuel tax collections	<u>\$1,009</u>	<u>\$1,081</u>	<u>\$1,476</u>	<u>\$1,354</u>	<u>\$1,283</u>	<u>\$1,250</u>
Initial alternate fuel tax ⁶	\$1,544	\$1,496	\$1,236	\$1,007	\$1,068	\$954
Additional alternate fuel tax	3	3	2	1	20	2
Delinquent alternate fuel tax	204	71	146	48	30	10
Total alternate fuel tax collections	<u>\$1,750</u>	<u>\$1,570</u>	<u>\$1,385</u>	<u>\$1,057</u>	<u>\$1,118</u>	<u>\$965</u>
TOTAL FUEL TAX COLLECTIONS	<u>\$679,124</u>	<u>\$701,459</u>	<u>\$747,137</u>	<u>\$798,693</u>	<u>\$811,055</u>	<u>\$824,906</u>

1. For the 1993-94 through 1995-96 years, refunds to federal retirees are included in total.
2. Development zone-jobs credit & sales credit repealed effective 01/98
3. Since present systems no longer allow us to track additional tax collections from the sales tax non-filer program, this account has been understated by \$12 to \$24 million a year since 1996.
4. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.
5. Cigarette tax increased to \$0.38 on May 1, 1992; to \$0.44 on September 1, 1995; to \$0.59 on November 1, 1997; and to \$0.77 on October 1, 2000. 70% of cigarette taxes are refunded to Native American tribes if sold on Native American land.
6. New alternate fuel tax effective 4-1-94 (includes LPG and CNG, formerly special fuels).
7. Income tax refunds include refunds offset against delinquencies and/or agency setoff accounts, and certain other adjustments (audit and redeposited checks).

Source: Revenue Accounting Section.

TABLE 3
USE TAX COLLECTIONS
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
STATE USE TAX						
Form ST-12 (initial)	---	\$144,691	\$154,887	\$226,903	\$154,534	\$158,834
Form 1 (initial)	---	1,351	1,267	1,389	1,525	1,560
Other (initial)	---	65,514	71,520	78,765	88,394	86,200
Additional & Delinquent	---	15,353	14,257	9,019	9,673	11,226
TOTAL		\$226,908	\$241,933	\$316,076	\$254,126	\$257,819
COUNTY USE TAX						
Form ST-12 (initial)	---	\$8,315	\$8,762	\$9,823	\$13,227	\$11,048
Other (initial)	---	3,909	4,195	4,928	5,772	5,725
Additional & Delinquent	---	21	20	20	9	18
TOTAL		\$12,244	\$12,977	\$14,771	\$19,008	\$16,792
BASEBALL STADIUM USE TAX						
Form ST-12 (initial)	---	\$1,274	\$1,041	\$2,082	\$1,356	\$1,260
Other (initial)	---	266	319	326	364	392
TOTAL		\$1,541	\$1,360	\$2,408	\$1,721	\$1,652
FOOTBALL STADIUM USE TAX ¹						
Form ST-12 (initial)	---	---	---	---	---	---
Other (initial)	---	---	---	---	---	146
TOTAL		\$0	\$0	\$0	\$0	\$146

All numbers listed are estimated with the exception of those listed for State Use Tax, Form 1 (initial).

Sales and use taxes are combined as one tax in the Division's information technology systems. Therefore, the amount of use tax collected cannot be exactly determined. This table presents estimates of the use tax portion of sales/use taxes collected.

Estimated use tax may be understated due to: a) omission of processing adjustments and office audit adjustments, and b) use tax reported as sales tax. Estimated use tax may be overstated due to liability reported but not paid.

1. Football Stadium Use Tax effective 11/01/00.

TABLE 4
TAX COLLECTION ADMINISTRATIVE COSTS
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
IS&E APPROPRIATIONS						
Business Tax Registration Fee	\$439	\$1,278	\$1,546	\$1,835	1,149	1,221
Collections Under Contracts	280	278	282	110	263	237
County Sales/Use Tax	1,307	1,816	2,122	2,265	2,021	2,114
Debt Collections	111	126	156	225	210	216
Delinquent Tax Collection Fee ¹	7,138	9,735	10,063	10,327	0	0
Endangered Resources	20	23	22	26	28	22
General Purpose Revenue	31,109	31,964	32,786	36,028	48,223	50,485
Liquor Tax	95	97	156	148	132	118
Local Exposition District Tax	101	135	181	224	156	164
Motor Fuel Tax	996	966	1,001	942	948	1,166
Motor Vehicle Occasional Sales ¹	188	425	529	388	0	0
Petroleum Inspection Fee	70	115	107	119	90	152
Publications / Rev. Stamps	299	271	257	304	239	252
Recycling Surcharge	166	225	228	250	68	163
Baseball Stadium Sales/Use Tax	129	685	361	346	219	208
Football Stadium Sales/Use Tax ²	---	---	---	---	---	112
Other ³	---	---	113	215	118	177
OIS ALLOCATION TO IS&E ^{4,5}	\$7,687	\$3,931	\$3,803	\$3,964	7,056	6,919
INTEGRATED TAX SYSTEM ⁶					1,143	0
TOTAL	\$50,134	\$52,069	\$53,713	\$57,714	\$62,060	\$63,725

1. In 1999-2001 biennium Delinquent Tax Collection Fee became part of General Purpose Revenue and Motor Vehicle Occasional Sales was eliminated.

2. Football Stadium Sales/Use Tax effective 11/01/00.

3. Includes Dry Cleaner, Resort, Rental Vehicle Tax, and special grants.

4. In 1996-97, Bureau of Information Systems (BIS) applications development staff supporting IS&E systems were transferred to IS&E.

5. In 1999-00 BIS applications development staff transferred from IS&E to Office of Information Systems (OIS)

6. In 2000-01 no payments were made for ITS system - all funds were encumbered and carried over for payments in next fiscal year

Source: IS&E Division Administration

TABLE 5
DELINQUENT TAXES
(thousands)

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
BEGINNING BALANCE						
Individual income	\$234,479	\$256,461	\$275,662	\$ 312,410	\$ 298,393	302,802
Withholding	228,181	267,443	249,304	242,174	164,851	179,859
Corporation franchise/income	44,007	55,566	41,022	56,075	17,288	19,475
Sales/use	232,714	269,067	254,241	218,919	144,039	158,043
Miscellaneous ¹	51,151	64,129	57,445	58,640	44,863	44,002
TOTAL DELINQUENCIES ²	\$790,532	\$912,666	\$877,673	\$888,218	\$669,433	\$704,181
CREDITS (CASH COLLECTIONS, REFUND OFFSETS, ETC.)						
Individual income	\$98,727	\$101,558	\$113,612	\$109,331	90,575	88,120
Withholding	125,252	155,145	174,050	247,874	147,993	247,914
Corporation franchise/income	12,135	26,797	18,208	53,201	8,385	10,182
Sales/use	106,077	142,528	156,514	216,247	136,464	144,948
Miscellaneous ¹	5,508	15,244	8,019	21,453	4,296	42,299
TOTAL CREDITS	\$347,700	\$441,272	\$470,402	\$648,105	\$387,714	\$533,463
DEBITS (NEW ACCOUNTS, INTEREST & FEES) ³						
Individual income	\$120,709	\$120,759	\$152,972	\$103,948	94,984	83,763
Withholding	164,514	137,006	161,287	173,195	163,002	267,739
Corporation franchise/income	23,695	12,252	24,034	18,541	10,572	11,965
Sales/use	142,430	127,701	152,385	135,316	150,468	168,366
Miscellaneous ¹	18,487	8,560	8,641	4,659	3,435	8,756
TOTAL DEBITS	\$469,835	\$406,279	\$499,320	\$435,659	\$422,461	\$540,590
ENDING BALANCES						
Individual income	\$256,461	\$275,662	\$315,022	\$307,027	302,802	298,445
Withholding	267,443	249,304	236,541	167,496	179,859	199,685
Corporation franchise/income	55,566	41,022	46,848	21,416	19,475	21,258
Sales/use	269,067	254,241	250,112	137,987	158,043	181,461
Miscellaneous ¹	64,129	57,445	58,068	41,846	44,002	10,459
TOTAL DELINQUENCIES ⁴	\$912,666	\$877,673	\$906,591	\$675,772	\$704,181	\$711,308

1. Miscellaneous includes aviation, business tax registration, drug, exposition, gift, inheritance & estate, liquor, manufacturing, motor fuel, real estate transfer, recycling, special fuel, tobacco, and utility.

2. The new delinquent tax system was implemented on July 1, 1998. Interest is updated on all accounts and the total on file is computed without including duplicate liabilities owed by multiple entities. These changes explain the difference between the ending balances and the beginning balances.

3. The delinquent tax collection fee increased from 4.5% to 6.5% of the delinquent account balance effective December 31, 1995, as provided in 1995 Wisconsin Act 27. The fee increase caused the posting of approximately \$116 million in interest.

4. The reduced delinquent balance at the end of 1998-99 reflects the department's initial use of expanded write-off authority as part of post-amnesty legislation.

Source: Compliance Bureau Delinquent Tax Report, IS&E Division

TABLE 6
DOCUMENTS FILED, REGISTERED ACCOUNTS & TAXPAYERS

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
INCOME TAX						
Individual returns						
Paper keyed	2,496,185	2,251,811	1,890,245	1,804,729	1,734,948	1,547,838
Paper scanned returns	- - -	209,950	501,659	506,021	534,381	589,537
Electronic returns (ELF)	195,906	229,743	352,889	466,029	614,196	750,384
Total returns	2,692,091	2,691,504	2,744,793	2,776,779	2,883,525	2,887,759
Income--EFT payments (trusts est.)	5,897	7,154	9,201	4,194	9,272	5,396
Homestead credit claims	216,687	195,747	175,038	162,630	174,554	203,313
Farmland preservation credit claims	23,175	22,522	21,659	21,888	22,272	21,265
Partnership returns	30,600	31,418	33,754	37,786	36,090	46,961
Corporation return - domestic	92,900	89,854	91,000	93,830	94,469	92,140
- foreign	14,100	20,409	21,346	22,010	22,159	21,613
EFT payments made (corporation)	488	1,142	2,086	3,050	3,858	8,132
Estimated tax, ind tax packets mailed	208,600	216,161	232,389	246,674	- - -	- - -
Estimated tax, individual installments	778,200	825,201	911,010	815,907	1,040,613	922,459
Estimated tax, corporation installments	71,900	71,614	73,425	67,117	50,850	41,645
Total Number of Active Withholding Accounts						
semi-monthly	20,926	22,053	21,211	20,251	24,526	26,732
monthly	71,856	74,283	70,526	66,580	78,666	75,905
quarterly	23,905	23,877	32,040	40,053	24,769	25,522
annually	26,313	26,158	24,556	22,103	22,277	24,262
Total registered employers	143,000	146,371	148,333	148,987	150,238	152,421
Withholding reports	1,486,400	1,458,679	1,429,226	1,386,343	1,339,927	1,050,103
FIDUCIARY, INHERITANCE/ESTATE & GIFT TAXES						
Fiduciary returns	61,855	62,106	62,858	63,613	66,059	67,504
Closing certificates	10,116	13,819	10,629	10,675	10,466	9,598
Inheritance/Estate tax returns ²	1,205	2,226	2,498	2,668	2,664	764
Gift tax returns (donee) ²	39	39	22	42	14	9
SALES/USE TAX						
Account locations filing:						
monthly--due 20th of month	34,727	35,958	34,313	31,784	30,849	29,703
monthly--due last day of month	47,146	48,533	46,239	41,954	40,811	43,333
quarterly	42,231	42,490	47,761	46,714	49,595	51,106
annually	78,127	77,051	73,865	66,658	67,048	68,280
Total registered account locations	202,231	204,032	202,178	187,110	188,303	192,422
Total active registrants	170,689	171,106	169,139	167,553	154,954	156,999
Sales/use tax returns	1,229,500	1,012,576	997,817	949,475	1,046,518	941,679

TABLE 6-CONTINUED
DOCUMENTS FILED, REGISTERED ACCOUNTS & TAXPAYERS

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
BEVERAGE & TOBACCO TAX						
Tobacco permits	1,358	1,661	1,865	2,450	2,523	1,547
Beer permits	375	400	434	530	626	440
Liquor permits	3,765	4,022	4,239	4,613	4,729	3,656
Total permits	5,498	6,083	6,538	7,593	7,878	5,643
Returns	9,575	10,176	11,138	11,603	12,122	12,087
MOTOR FUEL TAX						
Motor fuel licensees	124	126	131	131	140	142
General aviation licensees	184	181	180	172	176	180
Alternate fuel licensees	196	193	188	181	176	172
Transporter certificates	242	250	245	243	238	230
Total licensees/registrants	746	750	744	727	730	724
Returns	4,815	4,641	6,491	4,523	4,555	4,691
Refund claims	16,163	13,152	12,989	15,904	11,367	11,122
LOCAL EXPOSITION DISTRICT TAX						
Returns	13,985	15,615	13,767	11,411	11,655	10,325

1. Effective 1999-2000 DOA mails estimated tax packets to taxpayers

2. Gift and inheritance taxes were phased out over a 5-year period beginning with 20% reduction on 1/1/88; 40% reduction on 1/1/89; 60% reduction on 1/1/90; 80% reduction on 1/1/91 and 100% reduction on 1/1/92.

Source: Tax Processing Bureau.

TABLE 7
REFUNDS ISSUED

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
NUMBER OF REFUNDS ISSUED						
Individual income	1,930,277	1,866,498	1,839,477	2,035,868	1,919,656	2,218,185
Corporation	14,057	15,134	14,557	16,245	19,053	12,190
Sales and Use tax	18,282	25,603	49,794	49,447	47,067	44,251
Gift tax	9	0	0	0	0	0
Inheritance/Estate tax	171	180	187	182	230	228
Excise taxes	656	587	545	543	534	541
Recycling surcharge	602	716	918	810	1,975	95
Motor fuel taxes	16,163	13,152	12,989	15,904	11,367	11,122
Exposition center taxes	158	322	286	186	212	226
Baseball Stadium sales tax	43	402	240	30	12	12
Football Stadium sales tax ¹	---	---	---	---	---	7
Withholding tax	7,911	7,535	7,616	7,024	7,090	9,910
TOTAL NUMBER OF REFUNDS ISSUED	1,988,329	1,930,129	1,926,609	2,126,239	2,007,196	2,296,767
AMOUNT OF REFUNDS ISSUED						
Individual income	\$672,291,934	\$657,965,626	\$652,389,882	\$889,833,273	\$728,272,310	\$1,231,078,163
Corporation	77,383,798	82,328,455	107,488,313	109,463,792	122,368,228	117,934,176
Sales and Use tax	157,298,071	171,368,992	200,146,586	197,589,048	227,984,566	236,799,253
Gift tax	8,182	0	0	0	0	0
Inheritance/Estate tax	890,487	2,122,745	2,216,569	1,887,786	3,256,161	1,343,564
Excise taxes	2,468,295	2,012,318	2,157,027	2,265,109	2,427,468	4,202,346
Recycling surcharge	234,936	311,757	501,767	437,188	1,482,458	332,524
Motor fuel taxes	20,281,814	23,295,568	16,375,863	22,361,814	25,473,350	29,865,118
Exposition center taxes	9,563,693	10,740,487	10,785,213	13,092,749	12,562,264	13,923,965
Baseball Stadium sales tax	5,352,363	17,191,165	18,474,849	20,598,125	21,588,541	21,465,163
Football Stadium sales tax	---	---	---	---	---	9,203,245
Withholding tax	19,419,379	25,565,018	8,474,627	13,256,630	17,688,170	12,445,330
TOTAL AMOUNT OF REFUNDS ISSUED	\$965,192,952	\$992,902,131	\$1,019,010,696	\$1,270,785,515	\$1,163,103,516	\$1,678,592,847

1. Football Stadium Sales Tax effective 11/01/00.

Source: Tax Processing Bureau.

TABLE 8
SETOFF PROGRAMS

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
DELINQUENT TAX SETOFFS						
Individual income tax	\$4,004,900	\$4,177,470	\$5,531,110	\$6,305,606	\$11,976,608	\$7,989,040
Corporation income/franchise tax	92,256	57,189	190,501	319,872	192,173	85,909
Withholding income tax	796,751	833,378	1,209,499	1,339,394	1,567,822	2,166,914
Sales/use tax	1,832,754	2,026,730	2,496,511	2,789,147	3,549,631	3,017,030
Miscellaneous ¹	104,910	133,313	134,402	112,598	170,686	145,500
TOTAL DELINQUENT SETOFFS	\$6,831,571	\$7,228,080	\$9,562,023	\$10,866,617	\$17,456,920	\$13,404,393
AGENCY SETOFFS						
Health & Family Services ²	\$10,774,171	\$7,930	\$6,227	\$6,686	\$23,200	\$10,720
Transportation	11,414	10,898	8,338	12,291	24,252	14,831
Justice	605	394	2,299	1,174	15,439	6,588
Veterans Affairs	31,916	24,367	26,853	19,458	29,030	18,538
Workforce Development ²	728,485	12,580,125	12,943,842	12,189,316	23,524,784	16,929,482
Natural Resources	1,753	786	1,391	1,695	2,993	1,943
Insurance Commission	261	36	285	8,124	9,022	3,506
University of Wisconsin	1,049	3,916	4,773	11,068	31,752	42,470
County & municipal	3,143	258,757	1,154,695	147,888	248,183	613,774
TOTAL AGENCY SETOFFS	\$11,552,797	\$12,887,209	\$14,148,703	\$12,397,701	\$23,908,656	\$17,641,852

1. Miscellaneous includes aviation, business tax registration, drug, exposition, gift, inheritance & estate, liquor, manufacturing, motor vehicle fuel, real estate transfer, recycling, special fuel, tobacco, and utility.

2. Responsibility for child support collections, and collections of entitlement overpayments, was transferred from the Department of Health and Family Services to the Department of Workforce Development in 1996-97.

Source: Compliance Bureau and IS&E Division Administration

TABLE 9
REFUND CLAIMS REDUCED/DENIED

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
Individual income tax ¹	\$1,393,565	\$897,879	\$975,350	\$1,195,794	\$1,792,300	\$3,225,386
Corporation income/franchise tax	6,189,954	12,852,355	21,201,547	15,778,034	19,534,744	4,937,751
Sales/use tax	- - -	538,747	4,577,931	5,605,381	1,613,881	2,996,426
Farmland Credits ²	530,776	639,612	255,547	595,922	272,930	103,951
Homestead credit ²	10,237,197	9,022,984	7,744,693	6,805,326	7,138,506	7,764,341
Earned Income Credit	- - -	1,032,984	608,011	697,557	1,792,265	1,395,438
TOTAL	\$18,351,492	\$24,984,561	\$35,363,079	\$30,678,014	\$32,144,626	\$20,423,293

1. Amounts include adjustments made to returns by audit staff during processing.

2. Starting with FY99, the division has changed the definition of this category. These credits now include refunds claims adjusted/reduced/denied due to the screening of claims prior to processing. These amounts may also be included in processing statistics elsewhere in this report.

Source: Audit Bureau, IS&E Division

TABLE 10
TAXPAYER ASSISTANCE

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
OFFICE VISITS						
Appleton	29,600	28,708	25,139	21,147	27,521	21,598
Eau Claire	22,642	21,940	25,837	21,237	32,150	19,470
Madison	39,347	36,090	46,778	38,830	47,022	15,727
Milwaukee	47,662	48,693	39,177	41,309	39,437	45,085
Total	139,251	135,431	136,931	122,523	146,130	101,880
TELEPHONE CALLS						
Appleton	36,253	39,491	38,562	33,676	42,100	32,766
Eau Claire	28,858	27,268	30,178	27,274	37,584	23,228
Madison	557,702	642,341	1,270,707	859,344	475,612	495,568
Milwaukee	155,393	127,538	123,564	127,310	142,298	140,400
Total	778,206	836,638	1,463,011	1,047,604	697,594	691,962
VOICE RESPONSE UNIT CALLS ^{1,2}	263,650	425,434	634,345	805,284	753,781	603,681

1. The Department currently has two Voice Response Units (VRU): The Madison unit has 48 lines and the Milwaukee unit has 16 lines.

The units answer refund inquiry calls and process TeleFile returns. VRU calls referred to in this table are refund inquiry calls only.

2. FY 2000-01 information for Madison VRU missing December-April

Source: IS&E Division Administration

